

ID: CCA-310141-09

Number: **200914029**

Office:

Release Date: 4/3/2009

UILC: 6229.02-00

From:

Sent: Thu 9/25/2008 4:13 PM

To:

Cc:

Subject: RE: Form 1065 with all Frgn Ptrs.

But if you have 872-i's from both partners, the validity of the 872-P is moot. The TMP is the agent for the two partners. But instead of their agent signing, the two partners can sign for themselves using Forms 872-i.